



Maricopa County Internal Audit Performance Measure Certification

Program Information Packet

February 2012



Comments and questions are welcome and may be directed to:

Eve Murillo (602 506-7245)
emurillo@mail.maricopa.gov

or

Richard Chard (602-506-7539)
RChard@mail.maricopa.gov



PERFORMANCE MEASURE CERTIFICATION OVERVIEW

In FY 2001, the Maricopa County Board of Supervisors adopted the Managing for Results (MfR) performance management system. Performance measures are designed to monitor agency performance in mission-critical areas, and should yield the following benefits:

- ✓ *generate information that is meaningful to internal and external stakeholders*
- ✓ *return results that are actionable by agency personnel*
- ✓ *provide the public a window into County operations and performance*

Measures exhibiting the above listed elements play a vital role in the continuous improvement of County operations and accountability.

Maricopa County Administrative Policy #B6001 requires Internal Audit to assess the reliability of strategic plans and performance measure data. In response to this need, we developed and implemented a Performance Measure Certification (PMC) program. We select measures from several agencies, test the accuracy of the measures, determine the reliability of the procedures used to collect data, and report the results using one of the three certification ratings shown in the table below. We may also review each agency's Strategic Business Plan to determine if they are current.

A measure's certification rating is based largely on the adequacy of supporting documentation and the written policies and procedures each agency has adopted to track, calculate, and report performance measure data. As such, agencies should retain supporting documentation for at least the past two closed fiscal years.

Category	Definition
Certified	The performance data are posted to MfRIS, <i>And,</i> The source documentation supports the reported data, <i>And,</i> The procedures are consistent with the measure definition, <i>And,</i> The reported performance data is accurate (+/- 5%)
Certified with Qualifications	All of the above certified criteria are met, but adequate written procedures are not in place for collecting and reporting performance data
Not Certified	One or more of the above certified criteria are not met

The tables below represent the checklists we use in our fieldwork tests to arrive at our conclusions and to assign a certification rating. We will complete a checklist for each measure based on information obtained from the agency's strategic plan, interviews of activity leaders, and supporting documents. MfR coordinators and activity leaders may want to conduct a periodic "self-audit" of selected measures using these checklists.

Background		
<i>(Information in this section is primarily from the Agency's Strategic Business Plan)</i>		
Agency Name:		
Program/Activity Name:		
Performance Measure Name:		
Responsible Person(s):		
What is the purpose of this measure:		
How often is this measure reported (i.e., quarterly, annually, etc.)?		
How is this measure calculated?		
Control Environment		
	Yes	No
Do written policies exist for collecting, calculating, and reporting performance measure data?		
Is there a data review and approval process?		
Does the agency maintain summary-level support for reported figures?		
Does the agency maintain detailed support for reported figures?		
Data/Information Technology		
	Yes	No
Is the reported data based on system-generated data?		
Has the system been reviewed for reliability?		
Do you rely on third-party sources? If so, why do you consider it accurate?		

How is the data gathered and stored?		
If the data is system-based, who is the system administrator?		
Final Assessment		
Must answer YES to all questions for measure to be certified.	Yes	No
<i>If "No" to any of the following, then Not Certified</i>		
Are the performance data posted to MfRIS?		
Does the summary and source documentation support the reported data?		
Are procedures consistent with the measure's definition?		
Are the posted data within 5% of the recalculated data?		
<i>If "Yes" to all of above, but "No" to the following, then Certified with Qualifications</i>		
Are written procedures adequate and supporting documentation sufficient?		
Fiscal Year		
Reported		
Recalculated		
% Difference		
<input type="checkbox"/> Certified <input type="checkbox"/> Certified with Qualifications <input type="checkbox"/> Not Certified	Reason:	